

the Internet marketplace flourish. Freedom from a thicket of 30,000 state and local taxing jurisdictions has provided predictability to the Web economy.

But we have yet to address the long-term tax consequences of the movement of trade on line. Last year, Americans bought \$43 billion in goods and services over the Internet; next year the figure is expected to reach \$250 billion. That's a lot of lost sales tax. Governments will have two choices: cut services or find this money elsewhere. When the moratorium expires in 2001, the Internet will become fair game. Retailers who can't or won't sell on line, from barbers to boutiques, will clamor for equal sales tax treatment.

The erosion of sales tax revenue could mean the end of the sales tax altogether. In Europe, where governments rely on value-added taxes, fearful authorities are already diverting inspectors from ports to the post office, where they open up individual packages looking for wily Internet scofflaws. And no one has come up with a way to monitor the purchase of digital goods like software.

Why can't we just extend the obligation to collect sales tax to Internet merchants? Thirty thousand taxing jurisdictions means millions of rules, not easily adapted to E-commerce. The big states are quiet because they themselves are high-tech leaders. Though the commission will make its recommendations next May in an election year, it shouldn't pull punches. If the panel doesn't develop fair tax rules for the new economy, 30,000 local authorities and their overseas counterparts will be waiting.●

#### BOSTON CELTICS' "HEROES AMONG US" AWARD

● Mr. KENNEDY. Mr. President, it is a privilege to take this opportunity to salute a group of special individuals who have been honored by the Boston Celtics as "Heroes Among Us." These are people representing all walks of life who have helped others. They have demonstrated courage, they have made sacrifices, and they have achieved worthwhile goals. They have improved lives, and sometimes saved lives. Some have worked with the elderly and others the very young. Some have overcome personal handicaps, and all have inspired others. In doing so, they have tackled difficult issues and helped the entire community. These heroes are role models. We look up to them as examples of people who have made a difference. They are eminently deserving of the award bestowed upon them by the Boston Celtics.

The "Heroes Among Us" Award was instituted by the Boston Celtics Charitable Foundation in 1997. Since then, 67 heroes, including educators, business executives, medical professionals, clergy and public servants, have been honored. During a special ceremony each home game on the Celtics legendary parquet floor at Boston Garden, the heroes were honored by players and fans at home games during the past two basketball seasons.

The Boston Celtics have a long-standing tradition of giving back to their community. Throughout the years, the team has initiated or participated in many community outreach programs, through the non-profit work of the Boston Celtics Charitable Foun-

dation and the Red Auerbach Youth Foundation.

In 1996, the Celtics organization was awarded the Professional Team Community Award from the World Sport Humanitarian Hall of Fame, and was honored for having the most effective and innovative community relations program among all professional sports teams. The Boston Celtics' players, coaches, family and staff are committed to improving the lives of youth and families. Their philosophy—"The Celtics Standing Tall in Partnership with the Community"—is reflected year after year in the outstanding work they do to accomplish their mission, and I commend them for their brilliant achievements.●

#### TRIBUTE TO PHIL GRAVINK

● Mr. SMITH of New Hampshire. Mr. President, I rise today to honor Phil Gravink the senior statesman of New Hampshire's ski industry. Phil Gravink is one of the industry's most respected and experienced leaders. He is currently director of Attitash/Bear Peak Resort in Bartlett. This resort is New Hampshire's largest and is a vital part of the state's economy, attracting skiers from all over New England and bringing in millions of dollars in revenues. Phil is a resident of Jackson, and has devoted 36 years to operating ski resorts, 22 of which have been in New Hampshire.

Phil Gravink has had a truly successful and distinguished career. He has served as chairman of the National Ski Association and the American Ski Federation. In 1963 he founded Peak 'n Peek ski area in Western New York. He then served as superintendent of Gore Mountain Ski Area in New York until he came to New Hampshire in 1977 as General Manager of Loon Mountain. In 1980 he became president of Loon and lead it through its most successful growth years. In 1991 he moved on to a Littleton based "sno.engineering" company as a senior associate, and then helped operate the two state-owned resorts: Cannon and Mount Sunapee ski areas. In 1992, he took the job as head of Attitash/Bear Peak and oversaw an extensive expansion that nearly doubled the size of the resort.

Phil Gravink has been an integral part of New Hampshire's Ski industry. On June 4, Phil announced his retirement, but plans to stay with Attitash/Bear Peak as an advisor. Phil and his wife are scheduled to spend the year 2000 on a bicycling trip around the world, raising money for the New England Ski Museum and the Northeast Passage, a disabled sports program that his daughter Jill has worked to develop. The Northeast Passage began as a way for post-trauma patients to become re-involved in skiing and has since expanded to involve other sports.

I commend Phil for his critical role and unwavering dedication to the success and progression of the New Hampshire ski industry. I wish him and his

wife the best of luck in the Odyssey 2000 cycling trip. Phil Gravink is a great business man and a model citizen. His retirement leaves behind a great legacy. It is an honor to represent him in the United States Senate.●

#### IN SUPPORT OF THE VICTIMS OF PAN AM FLIGHT

● Mr. TORRICELLI. Mr. President, I rise today to discuss an issue that is important to me, and many of my constituents, in the context of the Foreign Relations Authorization Act. The tragedy of Pan Am Flight 103 occurred over ten years ago. 270 people were killed as a result of the bombing over Lockerbie, Scotland, including 189 Americans. The bombing of Pan Am 103 was the worst act of international terrorism ever directed against the United States. Since then, we have fought a long battle to see the perpetrators of that crime brought to justice. I have personally spoken to the families of the victims and shared their outrage that the suspects were harbored by the Libyan government.

It now appears as if the indicted suspects, Abdel Basset Al-Megrahi and Lamien Khalifa Fhimah, may finally be tried for their crime. Colonel Qaddafi has turned over the two men to stand trial before a Scottish court, under Scottish law, and by a panel of Scottish judges in the Netherlands. Barring any unforeseen problems, a trial of the two men suspected in the bombing of Pan Am 103 is all but certain to take place at the Hague.

This Congress and the Administration have been extremely supportive of the victims' families, but it would be fair to say that they have seen little justice over the past 10 years. We have all been touched by this tragedy. In the State of New Jersey alone there are 38 family members who lost a loved one aboard Pan Am 103. As we move toward a trial, an appropriate gesture from this Congress to the families is the opportunity to witness the trial. The United States has made clear our determination in seeing these two men tried for their crime. Now we must be equally determined to let the victims' families, who want to, witness the trial.

I offered language during Committee consideration of this bill to authorize the release of as much money as is necessary from Libyan assets frozen in the United States since 1986. These funds would be used to cover the travel expenses for all immediate family members who wish to go to the Hague. I can think of no one more appropriate to cover the cost of the families' travel expenses than Muammar Qaddafi.

However, since the Foreign Relations Committee approved this bill, Congress has passed the Emergency Supplemental Appropriations bill. I am pleased that we were able to include language to allow money from the Crime Victim's Fund Act to be used to